

Revised Internal Audit Plan 2020/21

Summary: The Accounts and Audit Regulations 2015 require that “a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance”.

Conclusion: The attached report at Appendix 1, provides the Council with the intended approach to providing the Council with assurance over key risks that have materialised due to the Coronavirus pandemic. This approach ensures that enough coverage is provided for the 2020/21 annual internal audit opinion to be given whilst ensuring that the planned work does not adversely impact upon recovery efforts.

Recommendation: **To note and approve:**

- a) **The approach to providing assurance for 2020/21 due to the Coronavirus Pandemic.**
- b) **The revised Strategic Internal Audit plan 2020/21-2022/23**
- c) **The revised Annual Internal Audit Plan 2020/21**

Cabinet member(s):

All

Contact Officer, telephone number, and e-mail:

Ward(s) affected:

All

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1. Background

1.1.1 The 2020/21 Internal Audit Plan was due to be approved by the Governance, Risk and Audit Committee 24 March 2020 however due to the impact of the Coronavirus Pandemic, this meeting was cancelled. The 2020/21 plan had been agreed by senior management prior to this.

1.1.2 In line with the Public Sector Internal Audit Standards, the risk-based plan is required to be sufficiently flexible to reflect the changing risk and priorities of the organisation. Therefore, in response to the impact of the Pandemic, it has become necessary to revise the 2020/21 Internal Audit Plan previously agreed by management and seek approval from the Governance, Risk and Audit Committee.

2. Issues for discussion

- 2.1 Due to the way in which the Coronavirus Pandemic has impacted on the risk profile of the Council, the approach to providing assurance in the Internal Audit plan needs to be revised to ensure that key risks and issues are covered.
- 2.2 Our intended approach ensures that an annual opinion on the effectiveness of Governance, Risk Management Control can be given by covering key risks whilst reducing the planned days slightly to limit the impact that the plan will have on officer time during recovery.
- 2.3 We therefore request that the Committee:
- Considers and approves the revised approach, the Strategic Internal Audit Plan indicating the plan of work for the next three years pending further risk assessments.
 - Considers and approves the revised Annual Internal Audit Plan, which details the timing and the purpose of each audit agreed for inclusion in 2020/21.

3. Conclusion

- 3.1 The attached report at Appendix 1, provides the Council with the intended approach to providing the Council with assurance over key risks that have materialised due to the Coronavirus pandemic. This approach ensures that enough coverage is provided for the 2020/21 annual internal audit opinion to be given whilst ensuring that the planned work does not adversely impact upon recovery efforts.

4. Recommendation

- 4.1 The Audit Committee is requested to note and approve:
- The revised Strategic Internal Audit Plans 2020/21 to 2022/23; and
 - The revised Annual Internal Audit Plan 2020/21.

Attachment

Appendix 1 – Revised Internal Audit Plan 2020/21